

New Hampshire Department of Revenue Administration

Fiscal Note Quick Guide

15-0253

HB 619-FN-LOCAL, *establishing noise barrier programs and making an appropriation therefor*

House Public Works and Highways Committee

This bill proposes to establish a Noise Barrier Construction Fund (“Fund”), which shall consist of revenue from the Meals and Rooms (“M&R”) Tax, RSA 78-A, as generated by the New Hampshire Welcome and Information Centers’ food court and restaurant on both sides of the I-93 Highway in Hooksett, New Hampshire. The bill requires the M&R Tax revenue remitted by the New Hampshire Welcome and Information Centers’ food court and restaurant operations to be deposited into the Fund on a monthly basis.

The fiscal impact of this bill cannot be disclosed by the Department of Revenue Administration without violating RSA 21-J:14, Confidentiality of Records. More specifically, the exact amount of M&R Tax revenue generated by the Welcome and Information Centers’ food court and restaurant on both sides of the I-93 Highway in Hooksett, New Hampshire cannot be disclosed by the Department as it appears the M&R operators affected consist of less than five operators and disclosure may identify, or permit identification of, particular tax returns, reports, or related Department documents.

Because the disposition of M&R Tax revenue is currently made in accordance with RSA 78-A:26, for purposes of its analysis the Department assumed the revenue remitted by the Welcome and Information Centers’ food court and restaurant operations will be required to be held in a separate account established by Treasury Department.

The bill requires the Department to deposit the revenue on a monthly basis into the Fund. However, this bill does not address the potential for amended M&R Tax returns resulting in refunds or M&R Tax payments that are subsequently rejected for “insufficient funds.” If an M&R operator files an amended M&R Tax return that results in a refund, the language of the bill does not address if the Fund would have the requisite monies to issue the refund. Conversely, if an M&R operator makes the monthly M&R Tax payment to the Department, the Department deposits that revenue into the Fund, and that M&R Tax payment is subsequently rejected for insufficient funds; the bill does not address how the Fund or the Department will administer the non-payment and tax notice process.

The bill could be administered by the Department with additional costs for IT design, test and implementation of new computer code(s) to process, transfer and deposit the separate M&R Taxes collected into the newly established Fund.